APPENDIX III

[*Vide* item VIII (2)]

L.A. Bill No. 22 of 1970

(As passed by the Assembly)

A Bill further to amend the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1970.

(2) Section 2 shall be deemed to have come into force on the 1st April, 1959.

2. *Amendment of section* 3, *Tamil Nadu Act* 1 *of* 1959.—In sub-section (3) of section 3 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act I of 1959) (hereinafter referred to as the principal Act), for the *Explanation*, the following *Explanation* shall be substituted, namely :—

" *Explanation.*—For the purposes of this sub-section, 'component part' means an article which forms an identifiable constituent of the finished product, which along with others goes to make up the finished product and which is identifiable visually, or by a mechanical process, and not by a chemical process."

3. *Validation of levy and collection of tax.*—Notwithstanding anything contained in any judgment, decree or order of any court or other authority, all taxes levied or collected or purporting to have been levied or collected under the principal Act for the period commencing on the 1st April 1959 and ending with the date of the publication of this Act in the *Tamil Nadu Government Gazette*, shall, for all purposes, be deemed to be, and to have always been, validly levied or collected in accordance with law as if section 2 had been in force at all material times when such tax was levied or collected and accordingly,—

(*a*) all acts, proceedings or things done or taken by any authority officer or person in connection with the levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law ;

(*b*) no suit or other proceeding shall be maintained or continued in any court for the refund of any tax so paid ;

(*c*) no court shall enforce any decree or order directing the refund of any tax so paid.

I certify that this is a Money Bill.

FORT ST. GEORGE,
MADRAS-9.
5th September, 1970.

K. GOVINDAN,
Speaker, Tamil Nadu Legislative Assembly.